

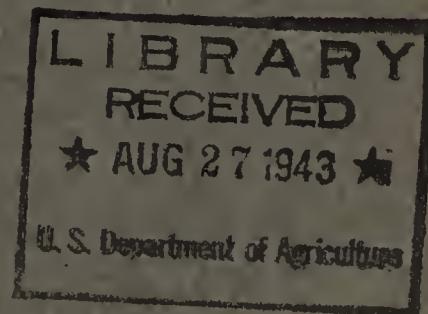
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FARM FAMILY RECORD BOOK

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For the year from _____, 19_____, to _____, 19_____.



UNITED STATES DEPARTMENT OF AGRICULTURE

U. S. FARM SECURITY ADMINISTRATION

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**UNITED STATES DEPARTMENT OF AGRICULTURE
FARM SECURITY ADMINISTRATION**

THE FARM FAMILY RECORD BOOK

**SUGGESTIONS TO REHABILITATION FAMILIES FOR USING THE FARM
FAMILY RECORD BOOK**

The Farm Family Record Book, prepared by the Farm Security Administration, provides space under a single cover to keep a record of both the farm and the home business. In other words, it is a joint farm and home record book. Use the record book to keep track of the way your Farm and Home Management Plans actually work out from month to month.

Farm Inventory, page 6.

The entries to be made are the same as those found in the financial statement of the Farm Management Plan. All that is necessary is to transfer the figures from the Farm Management Plan to the column headed "Beginning of year" in this record book.

Household Inventory, page 7.

Although a complete household inventory is not included in the Home Management Plan, it is included in the record book because it is believed that it is important for you to have this information in order to have a complete picture of what you own.

Net Worth Statement of Family at the Beginning and at the End of the 12-Month Period, pages 8 and 9.

This is discussed under three headings: "What we own," "What we owe," and "Net worth summary."

What we own, page 8.

It is not enough to have the approximate value of the farm and its equipment and of the household goods which you own. It is also necessary to set down the amount of cash on hand, the savings, if any, the cash value of the life insurance carried by the father or other members, and the amounts

due the family in notes and accounts. Space for you to enter these figures is provided in this table. They are taken from the financial statement of the Farm Management Plan. Since it is expected that there will be some change in these figures during a 12-month period, one column is provided in which to enter the total amounts under each item at the beginning of the year as shown on the Farm Management Plan, and another column in which to enter the amounts at the end of the year.

What we owe, page 9.

The items to be entered in the table headed "What we owe" are the same as those found in the financial statement of the Farm Management Plan. Enter the figures in the column headed "Beginning of the year" in the record book.

Net worth summary, page 9.

Your net worth at the beginning of the year has been entered in the financial statement of the Farm Management Plan. Transfer these figures to their proper place on page 9.

Reminder of Money Owed, of Payments to be made, pages 8 and 9.

It is believed that if you will set down a list of your various debts, including the name of the person, firm, or corporation owed, the total amount owed, and the months when payments on these debts are due in the table on pages 8 and 9 headed "Reminder of Money Owed, of Payments to be Made," you will find it a very useful record and one to which you will refer often during the course of the year. This is also the place for you to enter such anticipated expenses as taxes, rent, insurance premiums, automobile license fee, church pledges, school tuition, etc.

Plan for Use of Land in Farm for Current Year, page 10.

On the left half of page 10 enter the total acreage included in the farmstead, the acres of crop land and pasture land, the acreage that is lying fallow, and that which is known as waste land. On the other half of the page draw with a pencil a map of the farm, showing the location, arrangement, and relative size of the various fields, those planted to crops as well as those used for pasture. It will be helpful if you will show on the map the location of the house and other farm buildings.

Acres in Crops, Cropping Practices, and Production for Current Year, page 11.

Your Farm Management Plan gives a detailed breakdown of the acres to be devoted to various crops during the current year. On page 11 of the Farm Family Record Book enter the acres you actually plant, the cropping practices you are following, and the yield you obtain. Because of emergencies that may arise after the Farm Management Plan is developed, the entries which you make on page 11 may be somewhat different from those found on the Farm Management Plan. It is expected that you will make the entries on this page from time to time as the season advances and that the records you set down will show the practices you have actually carried out.

Record of Money Received, of Money Paid Out for Farm Business, Family Living, and Payments on Loans and Debts.

The major portion of the book, pages 12 to 35, inclusive, is reserved for entering the money you actually receive from all sources and the money you actually pay out for all items.

Record of money received.

Use the pages headed "Record of Money Received" in which to keep a record of the money you actually receive from all sources, including the sale of farm products, Rural Rehabilitation loans, soil-conservation payments, C. C. C. checks, grants, etc. In entering receipts from farm products sold be sure to enter quantities sold and price received per unit. (See sample sheet for method of making entries.)

Record of money paid out.

Use the pages headed "Money Paid Out for Farm Business, Family Living, and Payments on Loans and Debts" to enter the quantities purchased and the price paid per unit. (See sample sheet for making entries.)

It is believed that the farm and home accounts will be of more value to you if you balance your accounts at the end of every month, hence space is set aside for this purpose.

Summary Tables, page 36.

Table I, Yearly summary of money received, of money paid out.

At the end of each month transfer the totals from columns 1, 2, 3, and 4 of the "Money received" page to this table. Enter them in columns 1, 2, 3, and 4. Enter the totals from Columns 1, 2, 3, and 4 of the "Money paid out" page in columns 5, 6, 7, and 8. At the end of the year total the columns.

Table II, Yearly cash summary.

Use Table II to show the total amount of money taken in and the total amount of money paid out during the year and to figure how much is left over.

Table III, Farm business summary.

This table provides space in which to summarize your farm business for the 12-month period.

Total Money Paid Out for the Farm Business, Payments on Loans and Debts, Family Living, page 37.

If you wish to make a more detailed analysis of your expenses than it is possible to do in the space allowed on pages for money paid out, use the tables on page 37 in this book.

Family Living Furnished by the Farm, pages 38 and 39.

The families in the Rural Rehabilitation program have been encouraged to produce the greater part of their food supply on the home farm. In your Home Management Plan a careful estimate was made of the kinds and quantities of food needed by your family during the current year and of the kinds and amounts of these foods to be produced on the farm. Space was also provided in which to enter the amount of fuel needed for cooking and for heating and that part of it which is to be obtained from the farm.

Use pages 38 and 39 of the record book to keep a rather detailed record of the kind and quantities of foods as well as the fuel actually furnished by your farm during the current year.

Yearly Summary of All Products Used by the Family, page 39.

This table has been included to help you in summarizing these records. In column 1 of this table there is space in which to enter the quantity planned (as shown in

the Home Management Plan) and in column 2 the quantity you actually used. The value of the fuel and the various foods which you have used is to be entered in column 3.

Conversion Tables for Home Produced Food, page 40.

These tables have been included in order to help you in figuring the total amounts of home-produced foods used.

MEMBERS OF HOUSEHOLD

	RELATIONSHIP TO	AGE	SCHOOL GRADE COMPLETED
Farm operator.....			
Homekeeper.....			
Boys (give names).....			
Girls (give names).....			
Others.....			

RECORD OF MONEY RECEIVED

SEPTEMBER and OCTOBER
 (Month) (Month)

Father F—47 yrs.
 Mother M—42 yrs.
 Joe J—17 yrs.
 Anne A—15 yrs.
 Larry L—13 yrs.
 Jane J—4 yrs.

Sample Account]

(This page is for a 2-month record)

DATE	ITEMS (List in this column all sources from which money is received during the month, including farm products, sold or traded, Farm Security Administration loan, soil-conservation payments, wages, handicrafts, etc. ¹ For farm products sold or traded give quantities such as dozens, pounds, bushels, and price per unit. If the money received is from wages give number of days worked and rate per day.)	TOTAL AMOUNT RECEIVED 1	MONEY RECEIVED FROM—			
			Sale of farm products 2	Farm Security Administra-tion loan 3	Other sources 4	
September 4	50 pounds 40 percent cream @ \$0.30, \$6	\$6 00	\$6 00			
11	50 pounds cream, \$6; 3 200-pound hogs @ \$0.10, \$60	66 00	66 00			
18	50 pounds cream \$6; 2 bales cotton @ \$0.11, \$110	116 00	116 00			
25	50 pounds cream \$6	6 00	6 00			
	3 days' work cotton gin, Joe, \$7.50	7 50				\$7 50
	Total ²	\$201 50	\$194 00			\$7 50
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>						
October 2	50 pounds cream, \$6; 4 days' road work, Joe, \$11	\$17 00	\$6 00			\$11 00
	Farm Security Administration loan, \$50; 5 dozen eggs @ \$0.30, \$1.50	51 50	1 50	\$50 00		
9	50 pounds cream @ \$0.28, \$5.60; 3 dozen eggs @ \$0.31, \$0.63	6 23	6 23			
16	Corn contract payment	17 30				17 30
	50 pounds cream, \$5.60	5 60	5 60			
23	1 veal calf 165 pounds @ \$8.75 per hundredweight, \$13	13 00	13 00			
	50 pounds cream, \$5.60	5 60	5 60			
	TOTAL ²	\$116 23	\$37 93	\$50 00	\$28 30	

SUMMARY FOR MONTHS OF SEPTEMBER and OCTOBER

Balance on hand at beginning of month (in cash and in checkbook)	\$ 7	11	\$ 42	89
Plus total amount received from all sources (total of column 1)	201	50	116	23
Gives total amount that can be used during month	208	61	159	12
Minus total amount spent during month (total of column 1, opposite page)	165	72	122	09
Gives balance on hand at end of month	\$ 42	89	\$ 37	03
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$ 42	89	\$ 36	53
Enter any differences as "Unaccounted for"	\$		\$	50

¹ A partial list of anticipated sources is included in the Farm Plan in the table headed "Cash income."² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

SEPTEMBER

(Month)

OCTOBER

(Month)

[Sample Account]

(This page is for a 2-month record)

Totals of columns 2, 3, and 4 should equal total for column 1.

FARM INVENTORY

ITEMS	BEGINNING OF YEAR ¹		END OF YEAR ²	
	Date.....	Number or quantity	Date.....	Number or quantity
	Value ³	\$	Value ⁴	\$
Real estate:				
Land and buildings.....				
Machinery and equipment: ⁵				
Garden tools.....				
Automobile.....				
Livestock:				
Horses, mules, and work steers.....				
Cattle:				
Dairy cows.....				
Heifers (1-2 years).....				
Calves.....				
Beef cattle.....				
Other cattle.....				
Hogs:				
Sows.....				
Other hogs.....				
Sheep:				
Ewes.....				
Lambs.....				
Other sheep.....				
Wool.....				
Poultry:				
Hens.....				
Chicks.....				
Other poultry.....				
Feed and seed:				
Growing crops:				
Miscellaneous supplies:				
TOTAL.....	x x x x	\$.....	x x x x	\$.....

¹ Enter date when farm plan was made out.² Enter date when account for year is closed.³ Estimates only. Use round numbers (no cents).⁴ List the more important items and group the rest.

HOUSEHOLD INVENTORY

ITEMS	BEGINNING OF YEAR ¹		END OF YEAR ²	
	Date _____	Number or quantity	Date _____	Number or quantity
	\$.		\$.	
Furnishings and equipment:				
Beds.....				
Mattresses and ticks.....				
Bedding:				
Pillows.....				
Comforts and quilts.....				
Blankets.....				
Sheets.....				
Pillowcases.....				
Chairs, straight and stools.....				
Chairs, easy.....				
Floor coverings.....				
Lamps and lanterns.....				
Linen, dishes, cutlery, and glassware.....	X X X X X		X X X X X	
Tables.....				
Sewing machine.....				
Stoves, kitchen.....				
Stoves, heaters.....				
Kitchen utensils.....	X X X X X		X X X X X	
Cleaning equipment.....	X X X X X		X X X X X	
Laundry equipment.....	X X X X X		X X X X X	
Other equipment:				
Churn.....				
Refrigerator.....				
Pressure cooker.....				
Supplies, canning.....	X X X X X		X X X X X	
Supplies, other.....	X X X X X		X X X X X	
Clothing.....	X X X X X		X X X X X	
Personal belongings.....	X X X X X		X X X X X	
Food, stored:				
Meats (pounds).....				
Vegetables (pounds or bushels).....				
Fruits (pounds or bushels).....				
Food, canned (quarts):				
Meats.....				
Vegetables.....				
Fruits.....				
Other foods.....	X X X X X		X X X X X	
Fuel.....				
TOTAL.....	X X X X X	\$.....	X X X X X	\$.....
INVENTORY SUMMARY				
Total farm inventory (transfer from opposite page).....	X X X X X	\$.....	X X X X X	\$.....
Total household inventory.....	X X X X X		X X X X X	
Total farm and household inventory.....	X X X X X	\$.....	X X X X X	\$.....

Gain, \$..... or loss, \$.....

¹ Enter date when home plan was made out.² Enter date when account for year is closed.^{3, 4} Estimates only. Use round numbers (no cents).

NET WORTH STATEMENT OF FAMILY AT THE BEGINNING

REMINDER OF MONEY OWED,

Enter here such items as taxes, rent, Farm Security
and payments on principal, doctor's bills,

¹ See farm plan.

² Enter one item on a line.

END AT THE END OF THE TWELVE-MONTH PERIOD

WHAT WE OWE	BEGINNING OF YEAR	END OF YEAR
	Date	Date
Farm Security and corporation loans.	\$	\$
Other mortgages and liens on:		
Real estate.		
Machinery and equipment.		
Livestock.		
Crops.		
Past due interest.		
Past due taxes.		
Past due cash rent.		
Notes and accounts owed.		
Other debts.		
TOTAL AMOUNT OWED.	\$	\$

NET WORTH SUMMARY

Net worth at beginning of year (Subtract total owed from total owned)	\$.....
Net worth at end of year (Subtract total owed from total owned)	\$.....
Change in net worth (Subtract net worth at beginning of year from net worth at end of year.) Gain, \$..... or loss, \$.....	

OF PAYMENTS TO BE MADE

Administration loan, interest on mortgages and other notes,
old grocery accounts, church pledges, etc.¹

DUE AND AMOUNT TO BE PAID

PLAN FOR USE OF LAND IN FARM FOR CURRENT YEAR

Size of farm _____ acres.

RECORD OF LAND USE		ACRES	MAP OF FARM
Acreage in:			Draw a map of your farm in the space below. The map should show the arrangement, size, and shape of the fields as planned for the current year and their relationship to the farm dwelling. Indicate each field by letter.
Buildings and lots			
Garden			
Home orchard			
Total land in farmstead			
Crops			
Fallow land			
Idle crop land			
Total crop land			
Rotated pasture land			
Plowable range or pasture land not wooded			
Total plowable pasture land			
Nonplowable, nonwooded pasture land			
Nonplowable woodland pasture land			
Total nonplowable pasture land			
Total waste land, gullies, etc.			
Grand total, all classes of land in farm			

ACRES IN CROPS, CROPPING PRACTICES, AND PRODUCTION FOR CURRENT YEAR

NAME OF CROP AND FIELDS IN WHICH GROWN ¹											TOTAL NUMBER OF ACRES
Crop	Crop	Crop	Crop	Crop	Crop	Crop	Crop	Crop	Crop	Crop	
Field	Field	Field	Field	Field	Field	Field	Field	Field	Field	Field	
Total acres in crop											
Minus acres turned under											
Gives acres remaining in crop											
Minus acres grazed											
Gives acres remaining in crop											
Minus acres not harvested ²											
Gives acres harvested											
Yield per acre											
TOTAL PRODUCTION											

¹ A single crop may be grown in a number of different fields. List the fields by letters. These letters should correspond with the letters on the map above.

² For such reasons as drought, flood, hail, or insects.

REMARKS:

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

1 A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
2 Total for columns 8, 9 and 10 acres divided equally for columns 1-7.

? Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

8-11365

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

1 A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)-----	\$	\$
Plus total amount received from all sources (total of column 1)-----	\$	\$
Gives total amount that can be used during month-----	\$	\$
Minus total amount spent during month (total of column 1, opposite page)-----	\$	\$
Gives balance on hand at end of month-----	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or-----	\$	\$
Enter any differences as "Unaccounted for"-----	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

2 A partial list of anticipated sources is included in the farm plan.
2 Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook).....	\$.....	\$.....
Plus total amount received from all sources (total of column 1).....		
Gives total amount that can be used during month.....		
Minus total amount spent during month (total of column 1, opposite page).....		
Gives balance on hand at end of month.....	\$.....	\$.....
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or.....	\$.....	\$.....
Enter any differences as "Unaccounted for".....	\$.....	\$.....

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income." ² Totals for columns 2, 3, and 4 should equal total for column 1.

^a Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

8-11365

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

DATE	ITEMS (List in this column all sources from which money is received during the month, including farm products sold or traded, Farm Security Administration loan, soil-conservation payments, wages, handicrafts, etc. ¹ For farm products sold or traded give quantities such as dozens, pounds, bushels, and price per unit. If the money received is from wages, give number of days worked and rate per day.)	TOTAL AMOUNT RECEIVED 1	MONEY RECEIVED FROM—		
			Sale of farm products 2	Farm Security Administra-tion loan 3	Other sources 4
			\$	\$	\$
TOTAL ²			\$	\$	\$

SUMMARY FOR MONTHS OF _____ and _____

Balance on hand at beginning of month (in cash and in checkbook).....	\$	\$
Plus total amount received from all sources (total of column 1).....		
Gives total amount that can be used during month.....		
Minus total amount spent during month (total of column 1, opposite page).....		
Gives balance on hand at end of month.....	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or.....	\$	\$
Enter any differences as "Unaccounted for".....	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)	\$	\$
Plus total amount received from all sources (total of column 1)		
Gives total amount that can be used during month		
Minus total amount spent during month (total of column 1, opposite page)		
Gives balance on hand at end of month	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$	\$
Enter any differences as "Unaccounted for"	\$	\$

¹A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

(Month)

SUMMARY FOR MONTHS OF _____ and _____

Balance on hand at beginning of month (in cash and in checkbook).....	\$.....	\$.....
Plus total amount received from all sources (total of column 1).....		
Gives total amount that can be used during month.....		
Minus total amount spent during month (total of column 1, opposite page).....		
Gives balance on hand at end of month.....	\$.....	\$.....
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or.....	\$.....	\$.....
Enter any differences as "Unaccounted for".....	\$.....	\$.....

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

(Month)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

SUMMARY TABLES

TABLE I

YEARLY SUMMARY OF MONEY RECEIVED AND MONEY PAID OUT
(Transferred from monthly totals)

MONTH	TOTAL AMOUNT OF MONEY RECEIVED	MONEY RECEIVED FROM—			TOTAL AMOUNT OF MONEY PAID OUT	MONEY PAID OUT FOR—		
		Sale of farm products	Farm Security Administra- tion loan	Other sources		Farm business	Family living	Payments on Farm Security Administra- tion loan and other debts
		1	2	3		4	5	6
	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL								

TABLE II

YEARLY CASH SUMMARY

(This is a summary of all money received and paid out during the year)

Balance on hand at first of year ¹	\$.....
Receipts from sale of farm products (col. 2, above).....	\$.....
Receipts from Farm Security Administration loan (col. 3).....	\$.....
Receipts from other sources (col. 4).....	\$.....
Total money that can be used during year.....	\$.....
Farm business expenses for year (col. 6).....	\$.....
Family living expenses for year (col. 7).....	\$.....
Payments on Farm Security Administration loan other debts (col. 8).....	\$.....
Total money paid out during year.....	\$.....
Balance on hand at end of year ²	\$.....
Unaccounted for.....	\$.....

¹ Same as "Cash on hand beginning of year" (see p. 8).

² Same as "Cash on hand end of year" (see p. 8).

³ Deduct interest payments from farm business expenses for this computation.

⁴ Total for column 3, table headed "Yearly summary of all products used by family."

TABLE III

FARM BUSINESS SUMMARY

(The purpose of this summary is to determine the net farm income for the year and the return for labor and management)

Money received from sale of farm products (col. 2, above).....	\$.....
Minus money paid out for farm business (col. 6) ³	\$.....
Gives net cash income for year.....	\$.....
Plus or minus change in inventory (from p. 7).....	\$.....
Plus value of family living from farm (from p. 39) ⁴	\$.....
Gives net farm income for year.....	\$.....
Minus interest on investment ⁵	\$.....
Gives return for labor and management.....	\$.....

TOTAL MONEY PAID OUT FOR THE FARM BUSINESS, PAYMENTS ON LOANS AND DEBTS, FAMILY LIVING

(A Classified Record)

MONEY PAID OUT FOR FARM BUSINESS, PAYMENTS ON LOANS AND DEBTS¹

	TOTAL EXPENSES FOR FARM BUSI- NESS, PAYMENT ON LOANS AND DEBTS	MACHINERY AND EQUIPMENT	LIVESTOCK PURCHASED	SEED AND FERTILIZER	FEED PURCHASED	LABOR	OTHER ITEMS ²	PAYMENTS ON FARM SECU- RITY ADMIN- ISTRATION LOAN, OTHER DEBTS
								8
Anticipated expenses ³	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Month								
TOTAL								

¹ Space is provided for a classified record by months of items listed in columns 2 and 4, pages 13 to 35, inclusive.² Under "Other items" list amount spent for taxes, insurance, interest, miscellaneous supplies, repairs on farm buildings, dwelling, etc.³ See farm plan, table headed "Cash farm expenses."MONEY PAID OUT FOR FAMILY LIVING¹

	TOTAL EXPENSES FOR FAMILY LIVING	FOOD	HOUSEHOLD OPERATION	CLOTHING	HOUSING, FURNISHINGS AND EQUIP- MENT	MEDICAL CARE	PERSONAL EXPENDI- TURES	EDUCATION AND RECREA- TION, CHURCH, WELFARE GIFTS ²
								8
Anticipated expenses ³	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Month								
TOTAL								

¹ Space is provided for classified totals by months.² Enter here money paid out for church and Sunday school, books and other school supplies, newspaper, organization dues, etc. (See home management plan.)³ See farm and home management plans.

FAMILY LIVING FURNISHED BY THE FARM

FOOD OTHER THAN VEGETABLES AND FRUITS; FUEL

Enter approximate amount of dairy products, eggs, fish, and poultry at the end of each month. Record other meats as pork, beef, veal, etc., at the time animals are killed. Enter dressed weight of the animals. Enter approximate amount of fuel, sirup, cereals, etc., when they are put into storage.

In getting the value of farm products furnished, use the average farm price for the year. Value the animals butchered at the price they would have brought if sold on the hoof.

	WHOLE MILK	CREAM		EGGS	FISH AND GAME	POULTRY	OTHER MEATS			Value \$
	Quarts	Pints		Dozen	Pounds	Pounds	Kind, number, and live weight of animals X X X X X X X X X X X X X X	Pound dressed weight		
Quantity planned for current year ¹										
Quantity furnished: (Month)										
TOTAL QUANTITY FURNISHED							X X X X X X X X X X X X X X			X X X X
Value per unit	\$	\$	\$	\$	\$	\$	X X X X X X X X X X X X X X	X X X	X X X	X X X
Total money value	\$	\$	\$	\$	\$	\$	X X X X X X X X X X X X X X	X X X	\$	

	FUEL	HONEY, SIRUP	SORGHUM	FLOUR	CEREALS	NUTS		CANNED MEATS ²	PORK PRODUCTS ³	
									Lard	Bacon, fat salt pork
Quantity planned for current year ¹	Amount	Pounds	Pounds	Pounds	Pounds	Pounds		Quarts	Pounds	Pounds
Quantity furnished: (Month)										
TOTAL QUANTITY FURNISHED										
Value per unit	\$	\$	\$	\$	\$	\$	\$		X X X	X X X
Total money value	\$	\$	\$	\$	\$	\$	\$	X X X	X X X	X X X X

¹ Transfer from "Home management plan."

^{2, 3} Enter the number of quarts of canned meat and the pounds of lard, bacon, and fat salt pork which have been processed and stored for family use. Do not value them separately, however, since they were included when a value was placed on the hog.

FAMILY LIVING FURNISHED BY THE FARM—Continued

VEGETABLES AND FRUITS; YEARLY SUMMARY OF ALL PRODUCTS USED BY FAMILY

In the upper left-hand corner of this page list the vegetables and fruits that were used fresh during the season. Make one entry for the season for the number of pounds or bushels of each vegetable or fruit furnished.

In the lower left-hand corner list the vegetables and fruits that were stored for winter use.

To get the values of vegetables and fruits eaten fresh and stored, use the average farm price per unit during the season when these products were produced locally.

In the upper right-hand corner list under "Items" the vegetables and fruits canned and dried, and in column 1 the number of quarts canned or the number of pounds dried. Enter in column 2 the amount of fresh product used,¹ and in column 3 the value of the fresh product.²

¹ Use the information on page 40 to estimate the amount of fresh product used.

¹ Use the information on page 40 to estimate the amount of fresh product used.
² For example, if it takes 53 pounds (1 bushel) of fresh tomatoes to make 18 quarts of canned tomatoes and the average selling price at the farm is 50 cents a bushel, 18 quarts would be valued at 50 cents.

CONVERSION TABLES FOR HOME-PRODUCED FOODS

CONVERSION TABLES FOR FRUITS, VEGETABLES, AND CEREALS

COMMODITY	POUNDS OF FRESH PRODUCT NEEDED FOR ONE QUART CANNED ¹	APPROXIMATE NUMBER OF POUNDS OF FRESH FOOD IN BUSHELS ²	APPROXIMATE NUMBER OF QUART JARS OF CANNED FOOD TO A BUSHEL ³	COMMODITY	POUNDS PER BUSHEL
Tomatoes	3	53	18	Beans, dry lima	56
Spinach	2 to 3	18	6 to 9	Peas, dry	60
Peas (in pod)	2	30	15	Onions	54
Beans, snap		32		Potatoes, Irish	60
Beans (soup)	1½ to 2	30	14 to 20	Sweetpotatoes	55 ⁴
Beets		52		Parsnips	50
Corn	10 to 12 ears	50	4 to 5	Rutabagas	56
Carrots	2½ to 3	50	17 to 20	Turnips	54
Apples	2 to 3	48	18 to 22 (strained)	Peanuts, unshelled:	
Peaches	2 to 3	48	16 to 24 (halves)	Virginia	22
Pears	2 to 3	50	17 to 25 (halves)	Spanish	30
Plums		56		Rice, rough	45
Strawberries	3 to 4	36 (24-quart crate)	9 to 12	Soybeans	60
				Barley	48
				Wheat	60

^{1, 3} Taken from State Extension Service bulletins.

² Taken from "Revised List of Approximate or Average Weights of Various Commodities", Division of Statistical and Historical Research, Bureau of Agricultural Economics, United States Department of Agriculture, January 1935.

* Usual weight when harvested.

TABLE OF EQUIVALENTS FOR MILK AND CREAM, DRIED FRUIT, HONEY AND SIRUPS, CEREALS, MEAT

One gallon milk weighs 8.6 pounds. ($46\frac{1}{2}$ quarts weigh 100 pounds.)

One gallon cream (30 percent butterfat) weighs 8.4 pounds.

One gallon milk is required for $1\frac{1}{2}$ pounds of cottage cheese.

Two and one-half gallons 4 percent milk or 1½ quarts 30 percent cream is required for 1 pound butter.

Any one of the following is approximately equal in food value to 1 quart whole milk:

One of the following is approximately equal in
1 quart fluid skim milk and 1½ ounces butter.

1 quart fluid skim milk and 1/2 cup
5 ounces American Cheddar cheese.

17 ounces evaporated milk.

17 ounces evaporated milk.
4½ ounces dried whole milk.

$3\frac{1}{2}$ ounces dried skim milk and $1\frac{1}{2}$ ounces butter.

Four to five pounds fresh fruit are required for 1 pound dried fruit.

Four to five pounds fresh fruit are required for 1 pound dried fruit. One gallon honey weighs 12 pounds. 1 gallon maple syrup weighs 11 pounds.

One gallon honey weighs 12 pounds; 1 gallon maple sirup weighs 11 pounds.
One pint (1½ pounds) of molasses or heavy cane or sorgo sirup is approximately equivalent in food value to 1 pound of granulated sugar.

One gallon peanut oil weighs 7.6 pounds.

One bushel wheat yields 45 pounds whole wheat flour, 42.6 pounds refined flour.

One bushel corn yields 49 pounds nondegermed cornmeal, 33 pounds degemermed cornmeal.

Ten to eleven ounces flour make 1 pound bread.

Beef and lamb dress out 50 percent of live weight; hogs and chickens dress out 75 percent of live weight.

A well finished 200-pound hog (live weight) yields 20 pounds lard, 26 pounds salt pork or bacon, and about 90 pounds lean cuts, plus 15 pounds head, and $5\frac{1}{2}$ pounds kidney, tail, and feet.

Two pounds fresh meat (cut from bone) are required for 1 quart canned meat.



